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HOUSE BILL 1249

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

HENRY KIKI SAAVEDRA

AN ACT

RELATING TO TAXATION; ENACTING THE MOVIE THEATER TAX ACT;  
IMPOSING A TAX ON MOVIE THEATER TICKETS TO RAISE REVENUES FOR  
EDUCATIONAL TECHNOLOGY; CREATING A FUND; MAKING AN  
APPROPRIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. [NEW MATERIAL] SHORT TITLE. -- This act may be  
cited as the "Movie Theater Tax Act".

Section 2. [NEW MATERIAL] DEFINITIONS. -- As used in the  
Movie Theater Tax Act:

A. "department" means the taxation and revenue  
department, the secretary of taxation and revenue or any  
employee of the department exercising authority lawfully  
delegated to that employee by the secretary; and

B. "person" means an individual or other legal

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1 entity.

2 Section 3. [NEW MATERIAL] MOVIE THEATER TAX IMPOSED. --

3 There is imposed on the sale of every movie theater ticket an  
4 excise tax at the rate of five percent of the value of the  
5 ticket. The tax may be referred to as the "movie tax".

6 Section 4. [NEW MATERIAL] DATE PAYMENT DUE. --The person  
7 selling the movie theater ticket shall pay the movie tax imposed  
8 pursuant to the Movie Theater Tax Act on or before the twenty-  
9 fifth day of the month following the month in which the taxable  
10 event occurs.

11 Section 5. [NEW MATERIAL] ADMINISTRATION-- ENFORCEMENT. --

12 A. The department shall interpret the provisions of  
13 the Movie Theater Tax Act.

14 B. The department shall administer and enforce the  
15 collection of the movie theater tax act, and the Tax  
16 Administration Act applies the administration and enforcement of  
17 the tax.

18 Section 6. A new section of the Tax Administration Act is  
19 enacted to read:

20 "[NEW MATERIAL] DISTRIBUTION-- MOVIE TAX-- EDUCATIONAL  
21 TECHNOLOGY FUND. --A distribution pursuant to Section 7-1-6.1  
22 NMSA 1978 shall be made to the educational technology fund in an  
23 amount equal to the net receipts attributable to the movie tax  
24 imposed pursuant to the Movie Theater Tax Act for the purpose of  
25 providing educational technology to school districts pursuant to

. 116736. 1

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1 the Technology for Education Act. "

2 Section 7. EFFECTIVE DATE. -- The effective date of the  
3 provisions of this act is July 1, 1997.

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